

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

David J. Evans,

Petitioner-Appellant,

v.

Boone County Board of Review,

Respondent-Appellee.

ORDER

**Docket No. 11-08-1358
Parcel No. 08-8226-36-14-86-042**

On April 2, 2012, the above captioned appeal came on for consideration before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant, David J. Evans was self-represented and requested the appeal to proceed without hearing. The Boone County Board of Review designated County Attorney Jim Robbins as its counsel. The Appeal Board having reviewed the record and being fully advised, finds:

Findings of Fact

Evans is the owner of a residential, single-family property located at 408 S. Union Street, Madrid, Iowa. The property is a one-story, frame home, built in 2002, with 1927 square feet of total living area. The property has a full, unfinished basement with 73 linear feet of walk-out area. Additionally, the dwelling has a 1016 square-foot attached garage; a 207 square-foot open porch; a 527 square-foot deck; and a 144 square-foot patio. The site is 0.578 acres.

Evans protested to the Boone County Board of Review regarding the 2011 assessment of \$443,093, which was allocated as follows: \$21,255 in land value and \$421,838 in improvement value. His claim was that the assessment was not equitable as compared with the assessments of other like

property under Iowa Code section 441.37(1)(a); and that there is an error in the assessment under section 441.37(1)(d). Evans error was “the basement is not finished.”

The Board of Review corrected the error that indicated the subject property had a fully finished basement. After removing the basement finish, the assessment was reduced to a total value of \$265,411, allocated as \$21,255 in land value and \$244,156 in improvement value.

Evans then appealed to this Board. He acknowledged the error had been corrected; however, re-asserted his claim of inequity. He asserts the correct value is \$246,248 allocated as \$34,106 in land value and \$212,142 in improvement value. We note this was the 2010 assessment of his property.

To the Board of Review, Evans provided five equity comparables as follows:

Tax District/Parcel #	Street Address	Assessment
Boone 088426222282045	1403 19th St., Boone	\$203,707
Boone 088426222382083	1525 18th St., Boone	\$204,908
Boone 088426294482090	612 Westwood Blvd, Boone	\$225,498
Madrid 088226264350005	1650 327th Ln., Madrid	\$253,561
Boone 088426294482011	407 W. Park Ave., Boone	\$226,930

Evans stated on his petition that “there are limited comparables within Madrid that is why I have listed some in Boone.” We note that equity comparables only need be in the same taxing jurisdiction, not necessarily the same town.

Evans attached a two-page letter to the Board of Review petition. The letter primarily outlines the basement finish error, which was subsequently corrected. Evan’s letter makes no comment regarding the equity comparables. Additionally, the record does not include data to determine if the properties are comparable to the subject property. Lastly, no market value of the properties was provided, making it impossible to determine an equity ratio analysis. As such, we give this evidence no consideration.

Evan’s letter also asserts the only improvement he has done to the property since the last assessment was having a retaining wall built. The cost of the retaining wall was roughly \$8000.

Lastly, Evans letter asserts a change in the recreation trail to the north of his property “brought commotion, littering, noise, animal waste (horses) and a lack of privacy.” As a result, Evans believes it would be more difficult to sell his property. He also mentions, that while his property is located in the “middle of town, it has no curb and gutter, garbage pickup is roughly 100 yards from the property and mail service is rural.” He acknowledges these are “choices” but believes his property should not be valued that same as other Madrid properties because of the lack of these amenities. However, Evans does not provide any evidence of the impact or diminution in value to his property due to these factors. Additionally, we do not know if his comparables have the same or different services.

The Board of Review submitted a brief that in summation argues Evans has failed to prove inequity in his assessment. We agree that no evidence was submitted to determine if the properties are comparable or that the comparables indicate his property is inequitably assessed.

No other evidence was submitted by the Board of Review.

Based on the foregoing, we find insufficient evidence has been provided to demonstrate the subject property is inequitably assessed.

Conclusions of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment*

Appeal Bd., 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct.
§ 441.37A(3)(a).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The six criteria include evidence showing


“(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination.”

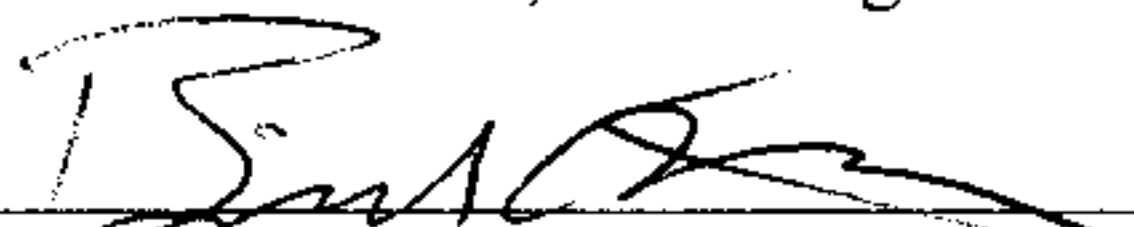
Id. at 579-580. The gist of this test is the ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1).

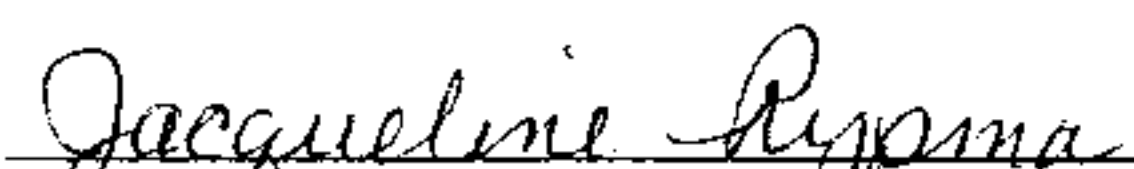
Evans provided five properties he considered to be equity comparables. However, there is insufficient evidence to determine if the properties are reasonably comparable. Additionally, the market value of the properties has not been determined. Therefore, an equity analysis can not be completed. Evans did not show inequity under the tests of *Maxwell* or *Eagle Foods*.

THE APPEAL BOARD ORDERS the assessment of Evans property located at 408 S. Union Street, Madrid, Iowa, of \$265,411, as of January 1, 2011, set by the Boone County Board of Review, is affirmed.

Dated this 15 day of May, 2012.


Karen Oberman, Presiding Officer


Richard Stradley, Board Chair


Jacqueline Rypma, Board Member

Cc:

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APPELLANT

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>5-15</u> , 2012	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input checked="" type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	